



Penelitian ini menggunakan analisis regresi linier berganda untuk mengetahui pengaruh antar variabel secara simultan dan parsial. Data diperoleh dari 105 sampel responden dalam mengisi kuesioner. Berdasarkan perhitungan statistik deskriptif dan uji asumsi klasik diketahui bahwa data memenuhi syarat uji. Hasil pengujian hipotesis dengan uji simultan dan uji parsial menunjukkan bahwa variabel pengendalian internal, SOP perusahaan dan profesionalisme auditor berpengaruh positif signifikan terhadap tindakan pencegahan *fraud*. Perbedaannya dengan penelitian-penelitian sebelumnya adalah pada subjek penelitian yaitu PT. Nippon Indosari CorpindoTbk dan obyek penelitiannya tiga faktor pencegahan seperti Pengendalian Internal, SOP Perusahaan dan Profesionalisme Auditor pada perusahaan dengan lokasi dan waktu penelitian dan sampel penelitian yang menggunakan sampel jenuh serta business line yang berbeda dari penelitian-penelitian terdahulu.



This research uses multiple linear regression analysis to determine the influence between variables simultaneously and partially. Data were obtained from 105 samples of respondents in filling out the questionnaire. Based on the results of descriptive statistical calculations and classical assumption tests, it is known that the data meet the test requirements. The results of hypothesis testing with simultaneous tests and partial tests show that the variables of internal control, company SOPs and auditor professionalism have a significant positive influence on fraud prevention measures. The difference with the previous research is that the research subject is PT. Nippon Indosari Corpindo Tbk and the object is three prevention factors such as Internal Control, Company SOPs and Auditor Professionalism at company with the location and time of the research and the research samples using saturated samples and different business lines from previous studies.